

Form F-66 (IA-2) (6-30-2015)		<b>STATE OF IOWA</b>  <b>2015</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2015</b>  DIKE CITY OF _____, IOWA <b>DUE: December 1, 2015</b>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		16203800300000 <b>CITY OF DIKE</b> <b>540 MAIN STREET</b> <b>DIKE, IA 50624</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
<b>ALL FUNDS</b>			
Item description	Governmental (a)	Proprietary (b)	Total actual (c)      Budget (d)
<b>Revenues and Other Financing Sources</b>			
Taxes levied on property	644,769		644,769      635,615
Less: Uncollected property taxes-levy year	0		0
<b>Net current property taxes</b>	644,769		644,769      635,615
Delinquent property taxes	0		0
TIF revenues	141,219		141,219      308,512
Other city taxes	98,259	1,303	99,562      72,317
Licenses and permits	11,130	0	11,130      5,975
Use of money and property	9,302	12,250	21,552      15,309
Intergovernmental	151,976	0	151,976      181,997
Charges for fees and service	155,264	956,117	1,111,381      1,173,000
Special assessments	0	0	0
Miscellaneous	190,129	13,247	203,376      47,620
Other financing sources	141,176	0	141,176
<b>Total revenues and other sources</b>	1,543,224	982,917	2,526,141      2,440,345
<b>Expenditures and Other Financing Uses</b>			
Public safety	280,335	0	280,335      144,472
Public works	259,105	0	259,105      244,220
Health and social services	399	0	399      200
Culture and recreation	438,559	0	438,559      252,367
Community and economic development	143,584	0	143,584      335,012
General government	80,057	0	80,057      76,314
Debt service	184,621	0	184,621      186,658
Capital projects	0	0	0
<b>Total governmental activities expenditures</b>	1,386,660	0	1,386,660      1,239,243
Business type activities	0	1,100,613	1,100,613      1,091,270
<b>Total ALL expenditures</b>	1,386,660	1,100,613	2,487,273      2,330,513
Other financing uses, including transfers out	16,176	0	16,176
<b>Total ALL expenditures/And other financing uses</b>	1,402,836	1,100,613	2,503,449      2,330,513
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	140,388	-117,696	22,692      109,832
Beginning fund balance July 1, 2014	1,010,024	349,796	1,359,820      1,427,295
Ending fund balance June 30, 2015	1,150,412	232,100	1,382,512      1,537,127
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.			
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 560,216	Other long-term debt	\$ 0
Revenue debt	\$ 1,045,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,444,722
<b>CERTIFICATION</b>			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number      Extension
Signature of Mayor or other City official (Name and Title)		Date signed	
<b>PLEASE PUBLISH THIS PAGE ONLY</b>			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF DIKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	401,891	54,261		188,617			644,769			644,769	2			
3	Less: Uncollected property taxes - Levy year		0		0			0			0	3			
4	Net current property taxes	401,891	54,261		188,617	0		644,769		T01	644,769	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	401,891	54,261		188,617	0	0	644,769			644,769	6			
7	<b>TIF revenues</b>			141,219				141,219		T01	141,219	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	6,777						6,777		T15	6,777	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		91,482					91,482	1,303	T09	92,785	14			
15	<b>TOTAL OTHER CITY TAXES</b>	6,777	91,482	0	0	0	0	98,259	1,303		99,562	15			
16	<b>Section B - LICENSES AND PERMITS</b>	11,130						11,130		T29	11,130	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	5,865	2					5,867	41	U20	5,908	18			
19	Rents and royalties	3,435						3,435	12,209	U40	15,644	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	9,300	2	0	0	0	0	9,302	12,250		21,552	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DIKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		125,715					125,715		C46	125,715	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,025						3,025		C89	3,025	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,025	125,715	0	0	0	0	128,740	0		128,740	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	19,904						19,904			19,904	63				
64	Library service	200						200		D89	200	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	3,132						3,132		D89	3,132	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	23,236	0	0	0	0	0	23,236	0		23,236	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	26,261	125,715	0	0	0	0	151,976	0		151,976	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	143,251	A91	143,251	73				
74	Sewer							0	91,948	A80	91,948	74				
75	Electric							0	720,918	A92	720,918	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	33,097						33,097		A81	33,097	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DIKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	69,304						69,304		A89	69,304	92				
93	Ambulance charges	20,753						20,753		A89	20,753	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	32,110						32,110		A61	32,110	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	155,264	0	0	0	0	0	155,264	956,117		1,111,381	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	2,363						2,363		U99	2,363	108				
109	Deposits and sales/fuel tax refunds	187,259						187,259	1,750	U99	189,009	109				
110	Sale of property and merchandise							0	11,497	U11	11,497	110				
111	Fines	507						507		U30	507	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	190,129	0	0	0	0	0	190,129	13,247		203,376	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuue						CITY OF DIKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	800,752	271,460	141,219	188,617	0	0	1,402,048	982,917		2,384,965	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					125,000		125,000		NR	125,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	16,176						16,176			16,176	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	16,176	0	0	0	125,000	0	141,176	0		141,176	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	816,928	271,460	141,219	188,617	125,000	0	1,543,224	982,917		2,526,141	132				
133												133				
134	Beginning fund balance July 1, 2014	337,760	67,808	489,386	-1,442	116,512		1,010,024	349,796		1,359,820	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,154,688	339,268	630,605	187,175	241,512	0	2,553,248	1,332,713		3,885,961	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF DIKE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	67,377						67,377		E62	67,377	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	26,752	1,106					27,858		E24	27,858	13
14	Purchase of land and equipment	165,979						165,979		G24	165,979	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	12,348						12,348		E32	12,348	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	5,810	963					6,773		E66	6,773	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	278,266	2,069	0	0	0	0	280,335			280,335	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DIKE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	33,597	182,657					216,254		E44	216,254	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	42,851						42,851		E81	42,851	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	76,448	182,657	0	0	0	0	259,105			259,105	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DIKE							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	399						399		E32	399	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	399	0	0	0	0	0	399			399	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DIKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	75,363	6,691					82,054		E52	82,054	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	17,614	12,410					30,024		E61	30,024	127
128	Purchase of land and equipment	142,845						142,845		G61	142,845	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	122,711	5,733					128,444		E61	128,444	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	15,962	12,037					27,999		E03	27,999	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	25,470	1,723					27,193		E61	27,193	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	399,965	38,594	0	0	0	0	438,559			438,559	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			143,584				143,584		E89	143,584	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	0	143,584	0	0	0	143,584			143,584	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DIKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,995	371					4,366		E29	4,366	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	26,256	17,190					43,446		E23	43,446	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	250						250		E89	250	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	31,995						31,995		E31	31,995	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	62,496	17,561	0	0	0	0	80,057			80,057	176
177	Section G — DEBT SERVICE				184,621			184,621			184,621	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	184,621	0	0	184,621			184,621	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	817,574	240,881	143,584	184,621	0	0	1,386,660			1,386,660	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DIKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								159,510	E91	159,510	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								162,996	E80	162,996	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation								755,488	E92	755,488	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DIKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								22,619	E89	22,619	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,100,613		1,100,613	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	817,574	240,881	143,584	184,621	0	0	1,386,660	1,100,613		2,487,273	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out					16,176		16,176			16,176	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	16,176	0	16,176	0		16,176	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	817,574	240,881	143,584	184,621	16,176	0	1,402,836	1,100,613		2,503,449	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted	337,114	98,387					435,501			435,501	264
265	Committed					225,336		225,336			225,336	265
266	Assigned			487,021	2,554			489,575			489,575	266
267	Unassigned							0			0	267
268	<b>Total Governmental</b>	337,114	98,387	487,021	2,554	225,336	0	1,150,412			1,150,412	268
269	<b>Proprietary</b>								232,100		232,100	269
270	<b>Total ending fund balance June 30, 2015</b>	337,114	98,387	487,021	2,554	225,336	0	1,150,412	232,100		1,382,512	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,154,688	339,268	630,605	187,175	241,512	0	2,553,248	1,332,713		3,885,961	271
272												272

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DIKE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 67,377 M80 M81 M89 \$	Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$						

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.					
Total salaries and wages paid.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Amount - Omit cents</th> </tr> <tr> <td style="width:20%; text-align: center;">Z000 \$</td> <td style="text-align: center;">249,177</td> </tr> </table>	Amount - Omit cents		Z000 \$	249,177
Amount - Omit cents					
Z000 \$	249,177				

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
<b>A. Long-term debt</b>								
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2015					Interest paid this year
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. AMBULANCE GO	139,009	125,000	7,841	129,094				2,073
10. REFUNDING	457,640		145,000	304,875				7,765
TRAIL	142,800		20,400	122,400				5,647
POOL	11,802		7,954	3,847				295
13. ELECTRIC UTILITY 2012A	735,000		25,000			710,000		13,870
14. ELECTRIC UTILITY 2012B	550,000		110,000			335,000		6,785
<b>Total long-term debt</b>	<b>2,036,251</b>	<b>125,000</b>	<b>316,195</b>	<b>560,216</b>	<b>0</b>	<b>1,045,000</b>	<b>0</b>	<b>36,435</b>
<b>B. Short-term debt</b>								
Outstanding as of JULY 1, 2014				61V \$	Amount - Omit cents			
Outstanding as of JUNE 30, 2015				64V \$				
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013								
				\$	88,894,431	x .05 = \$	4,444,722	
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</b>								
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61					
	\$	1,382,512	\$			1,382,512		
REMARKS						V98		
Beginning fund balances were corrected to reflect the FY 2014 balance sheet.								